

SENATE BILL 1379

By Finney L

AN ACT to amend Tennessee Code Annotated, Title 67,  
Chapter 6, Part 3, relative to newborns and  
infants.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by  
adding the following as a new, appropriately designated section:

67-6-3\_\_\_. There is exempt from the tax imposed by this chapter any of the  
following items sold directly to consumers to be worn by, or used in the care of,  
newborns or infants:

(1) Clothing, which shall only include onesies, short-sleeve tees,  
and socks; provided, the sales price is ten dollars (\$10.00) or less per  
item;

(2) Car seats and lightweight or standard strollers with a sales  
price of one hundred dollars (\$100) or less per item;

(3) Cribs with a sales price of one hundred fifty dollars (\$150) or  
less per item, and crib mattresses with a sales price of one hundred  
dollars (\$100) or less per item;

(4) Diapers and wipes; and

(5) Baby food with a sales price of ten dollars (\$10.00) or less per  
item, and formula with a sales price of fifty dollars (\$50.00) or less per  
item.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring  
it.